



PETITION TO THE INDIANA BOARD OF TAX REVIEW FOR REVIEW OF EXEMPTION

State Form 21514 (R4 / 11-01) IBTR Form 132

Prescribed by the Indiana Board of Tax Review

FORM 132

**THIS PETITION MUST BE FILED WITH THE
COUNTY ASSESSOR**

Petition Number

____ - ____ - ____ - **2** - ____ - ____

READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM

FILING INFORMATION

AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE COUNTY ASSESSOR

THIS FORM MAY BE USED TO APPEAL EXEMPTIONS OF REAL AND PERSONAL PROPERTY

FILING DEADLINE: The Indiana Board of Tax Review will review the action of the County Property Tax Assessment Board of Appeals if this petition is filed with the County Assessor within 30 days after the Notice of Action on Exemption Application is given to the taxpayer. Ind. Code 6-1.1-11-7.

MULTIPLE PARCELS: Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Please attach a list of related parcels under appeal.

ATTACHMENT TO THIS PETITION: A copy of the underlying Application for Exemption (Form 136), and a copy of the Notice of Action on Exemption Application (Form 120) must be attached to this petition.

GENERAL INSTRUCTIONS

1. Please print or type.
2. The petitioner must complete Section I, Section II, Section III, and Section IV of this petition.
3. The petition must be signed by the owner or attorney at law.
4. Notify the County Assessor and the Indiana Board of Tax Review of any change in your mailing address or telephone number subsequent to the filing of this petition.

FAILURE TO FOLLOW INSTRUCTIONS: If the petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review will return the form to the petitioner and will describe the defect to the petitioner. The petitioner will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the Indiana Board of Tax Review. If the resubmitted form does not comply with the instructions for completing the form, the Indiana Board of Tax Review will deny the petition.

If the owner does not comply with the statutory procedures for obtaining an exemption, the owner waives the exemption. If the exemption is waived, the property is subject to taxation. Ind. Code 6-1.1-11-1.

As a result of filing this petition, the exemption percentage may increase, may decrease, or may remain the same.

Check the type of property under appeal:

☐ Real ☐ Personal ☐ Both

Is this property currently under appeal for another tax year?

☐ Yes ☐ No

If yes, indicate year(s) and type of appeal(s): _____

SECTION I: PROPERTY AND PETITIONER INFORMATION

County	Township	Parcel or Key number (for real property)			
Address of property		City		ZIP Code	
Legal description provided on Form 11 or Property Record Card (for real property), or business name (for personal property)				Assessment year under appeal	
				MARCH 1, _____	
Name of property owner			Area code and telephone number of property owner		
Address of property owner		City		State	ZIP Code
Name of licensed attorney			Area code and telephone number of licensed attorney		
Address of licensed attorney		City		State	ZIP Code

SECTION II: REVIEW OF APPLICATION BY COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS

List below the assessment determination issued by the County Property Tax Assessment Board of Appeals (from Form 120)

Effective date of assessed value	Land:		Improvements:		Personal Property:	
	% exempt	% taxable	% exempt	% taxable	% exempt	% taxable
MARCH 1, _____						

[illegible]

SECTION IV: SIGNATURES

PROPERTY OWNER

I certify that my entries in SECTION I, SECTION II, and SECTION III are accurate to the best of my knowledge and belief. I also understand that by appealing my exemption, my exemption may increase, may decrease, or may remain unchanged.

Signature of property owner	Date signed (<i>month, day, year</i>)
Printed or typed name of property owner	Title (<i>please print or type</i>)

ATTORNEY REPRESENTATIVE

I certify that the entries in SECTION I, SECTION II, and SECTION III are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date signed (<i>month, day, year</i>)
Printed or typed name of attorney representative	Attorney number

FORM 132 CHECKLIST	
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- ☐ I have reviewed and attached the Notice of Action on Exemption Application (Form 120) issued by the County Property Tax Assessment Board of Appeals
 - ☐ I have attached a copy of the Application for Exemption (Form 136) filed with the County
 - ☐ I have checked the type of property under appeal (real, personal, or both) on page 1
 - ☐ I have identified any other pending exemption appeals for this parcel, on page 1
 - ☐ I have completed Section I, Section II, Section III, and Section IV of this petition
 - ☐ I have signed this petition
 - ☐ If there are other related parcels currently under exemption appeal, a listing of these parcels has been attached

THIS SECTION IS TO BE COMPLETED BY THE COUNTY ASSESSOR

SECTION V: COUNTY ASSESSOR'S STATEMENT

1. Date Application For Exemption Was Filed (<i>before May 15</i>)	2. Date Determination Of The County Property Tax Assessment Board Of Appeals Was Mailed
3. Date Petition For Review Was Filed (<i>within 30 days of No. 2</i>)	4. Date This Petition Was Mailed to the Indiana Board of Tax Review (<i>within ten days of No. 3</i>)
A true and complete copy of the taxpayer's application for exemption is enclosed herewith. <input type="checkbox"/> Yes <input type="checkbox"/> No	
I, the undersigned Assessor of the designated county, do hereby certify that the above statements are true, accurate and complete.	
Printed name of Assessor	Signature of Assessor